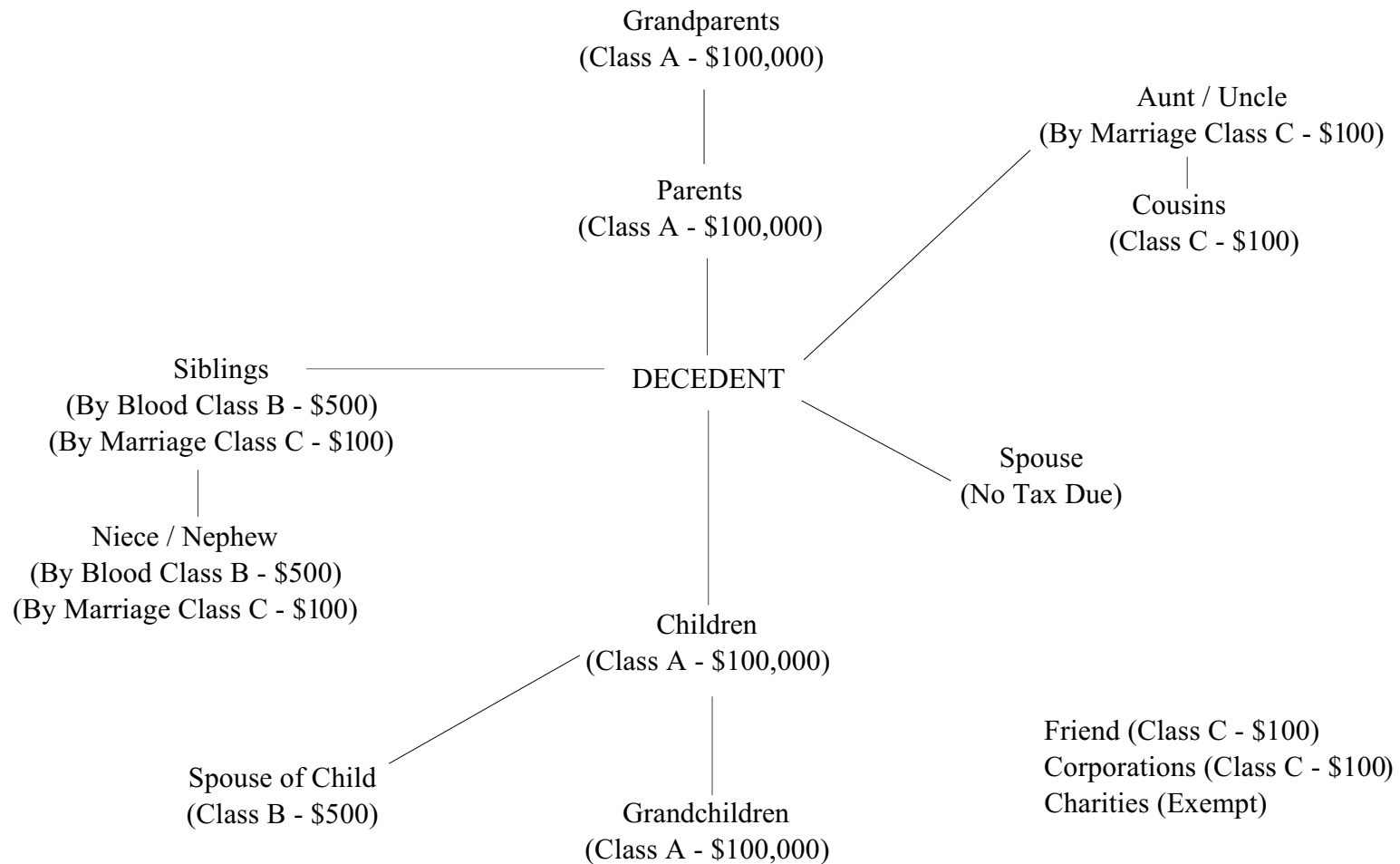


INDIANA INHERITANCE TAX CLASS AND EXEMPTION FOR HEIRS



Class A exemptions prior to July 1, 1997:

Grandparent: \$2000
Parent: \$5000
Adult Children: \$5000
Minor Children: \$10,000
Grandchildren: \$2000